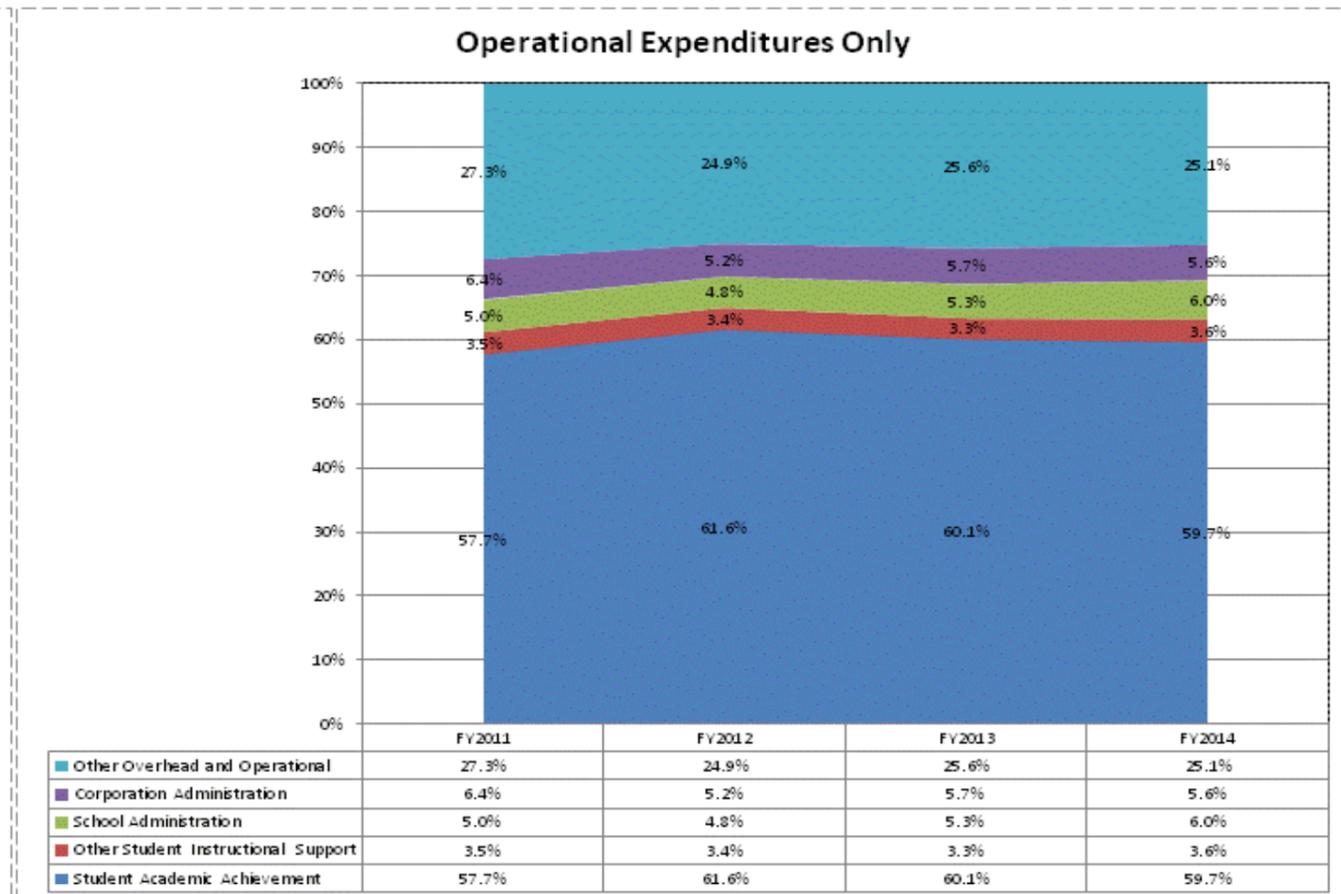
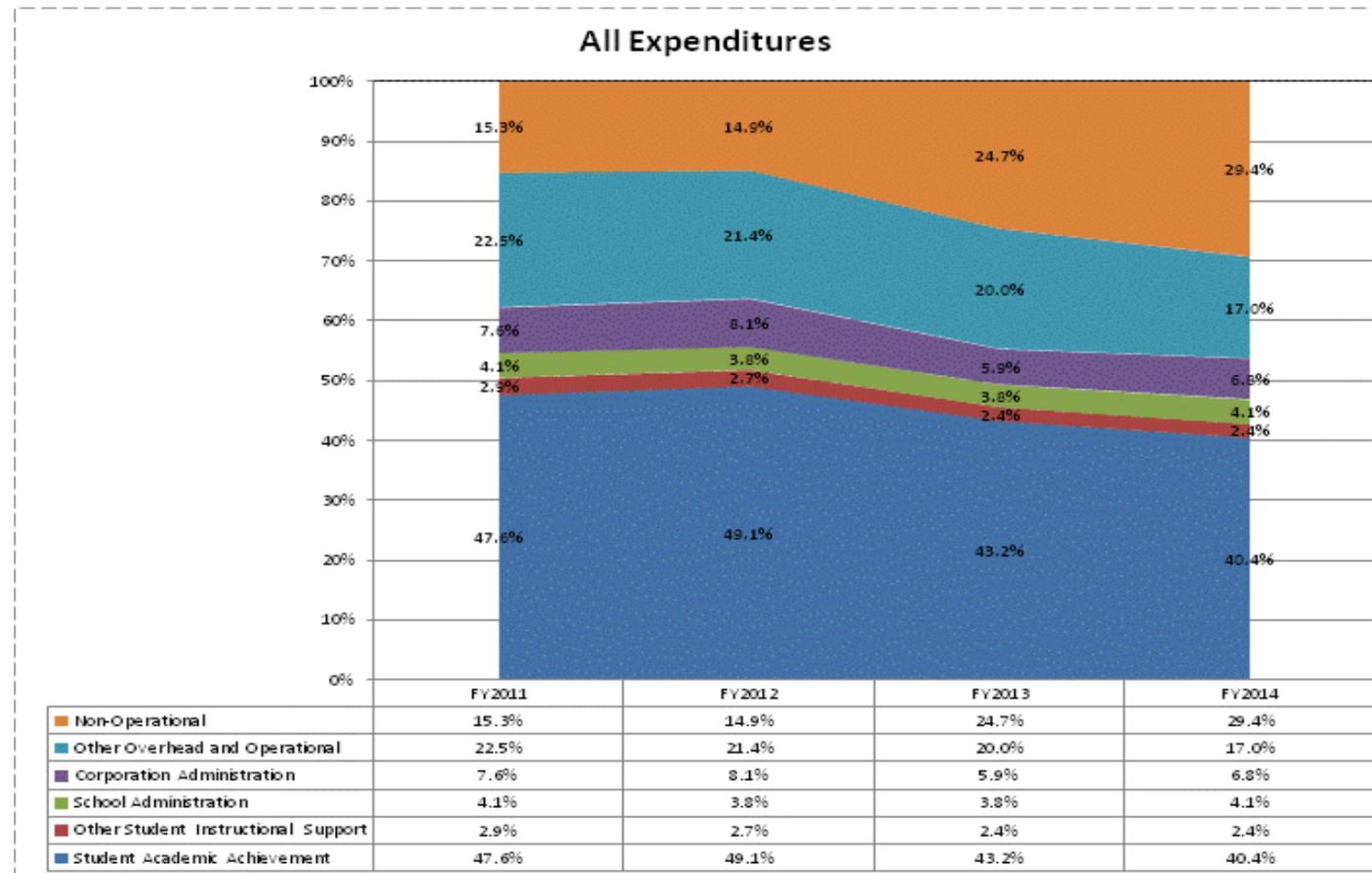


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Northern Wells Com Schools (8435)**

Northern Wells Com Schools (8435)	FY06 % of Total		FY09 % of Total		FY13 % of Total		FY14 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2013	Exp	FY 2014	Exp
Student Academic Achievement	\$12,119,232	55.1%	\$13,723,449	55.7%	\$10,778,377	43.2%	\$10,551,636	40.4%
Student Instructional Support	\$1,510,747	6.9%	\$1,853,704	7.5%	\$1,527,628	6.1%	\$1,692,070	6.5%
Overhead and Operational Nonoperational	\$4,852,383	22.1%	\$4,921,192	20.0%	\$6,470,482	25.9%	\$6,196,422	23.7%
Nonoperational	\$3,519,713	16.0%	\$4,131,918	16.8%	\$6,158,002	24.7%	\$7,678,705	29.4%
Grand Total	\$22,002,075		\$24,630,263		\$24,934,488		\$26,118,833	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	61.9%	63.2%	49.4%	46.9%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Northern Wells Com Schools (8435)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$43,354	\$661,382	\$560,194	\$513,780	> 500%	-22%	-8%
11100 Regular Programs; Elementary	\$3,213,153	\$3,993,181	\$3,361,025	\$3,219,643	0%	-19%	-4%
11200 Regular Programs; Middle/Junior High	\$1,585,326	\$2,244,757	\$2,038,361	\$1,891,646	19%	-16%	-7%
11300 Regular Programs; High School	\$2,067,305	\$2,592,284	\$2,068,367	\$2,038,986	-1%	-21%	-1%
11350 Regular Programs; High School; Academic Honors Diploma	\$11	\$340,135	\$256,341	\$221,497	> 500%	-35%	-14%
11410 Vocational Education; Agriculture A	\$56,489	\$61,003	\$2,613	\$2,693	-95%	-96%	3%
11440 Vocational Education; Health Occupations	\$0	\$6,147	\$0	\$2,173	N/A	-65%	N/A
11450 Vocational Education; Consumer and Homemaking	\$129,045	\$141,430	\$89,766	\$90,530	-30%	-36%	1%
11470 Vocational Education; Business Education	\$144,263	\$203,494	\$103,016	\$97,971	-32%	-52%	-5%
11480 Vocational Education; Industrial Education A	\$1,200	\$5,579	\$4,798	\$9,259	> 500%	66%	93%
11490 Vocational Education; Industrial Education B	\$0	\$0	\$49,939	\$35,171	N/A	N/A	-30%
11590 Other Vocational Education Programs	\$0	\$4,611	\$532	\$15	N/A	-100%	-97%
11630 Regular Programs; Alternative Education Programs; High School	\$92,777	\$187,823	\$237,169	\$257,965	178%	37%	9%
12110 Gifted And Talented; Gifted and Talented	\$15,925	\$73,913	\$0	\$0	-100%	-100%	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$4,885	\$5,080	N/A	N/A	4%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$295,993	\$355,308	N/A	N/A	20%
12350 Physical Impairment; Homebound	\$910	\$0	\$7,693	\$150	-83%	N/A	-98%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$0	\$0	\$156,414	\$205,777	N/A	N/A	32%
12520 Culturally Different; Compensatory	\$4,523	\$2,121	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$0	\$0	\$587,212	\$704,624	N/A	N/A	20%
12810 Special Education Preschool	\$0	\$0	\$73,548	\$82,586	N/A	N/A	12%
12900 Other Special Programs	\$0	\$0	\$153,846	\$192,145	N/A	N/A	25%
14300 Summer School Programs; High School	\$11,035	\$7,864	\$26,100	\$8,415	-24%	7%	-68%
16100 Remediation Testing	\$46,512	\$41,907	\$0	\$0	-100%	-100%	N/A
16200 Preventive Remediation	\$14,096	\$47,120	\$43,742	\$47,723	239%	1%	9%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$48,791	\$113,333	\$135,181	\$85,433	75%	-25%	-37%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$1,325,059	\$1,512,511	\$0	\$71,546	-95%	-95%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$0	\$0	\$1,780	N/A	N/A	N/A
17900 Payments to Other Governmental Units Within State; Other	\$0	\$0	\$6,156	\$6,205	N/A	N/A	1%
22110 Improvement of Instruction; Service Area Direction	\$77,611	\$173,992	\$0	\$0	-100%	-100%	N/A
22120 Improvement of Instruction; Instruction and Curriculum Development	\$165,172	\$161,191	\$192,647	\$109,392	-34%	-32%	-43%
22130 Improvement of Instruction; Instructional Staff Training	\$5,423	\$24,514	\$32,395	\$55,892	> 500%	128%	73%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$10,281	-\$138	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$141,264	\$149,657	\$140,667	\$162,042	15%	8%	15%
22230 Library/Media Services; Audiovisual	\$3,918	\$813	\$1,100	\$414	-89%	-49%	-62%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$90,554	\$111,610	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$547,064	\$598,366	\$0	\$0	-100%	-100%	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$0	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$13,636	\$22,109	\$19,674	N/A	44%	-11%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$235,638	\$126,568	\$56,120	N/A	-76%	-56%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$13,574	\$0	\$0	N/A	-100%	N/A
25550 Textbooks for Rent or Resale; Direction of Resale Service	\$13,014	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25570 Textbooks for Rent or Resale; Materials and Supplies	\$600	\$0	\$0	\$0	-100%	N/A	N/A
25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$486,725	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$10,341,400	\$13,723,449	\$10,778,377	\$10,551,636	2%	-23%	-2%
Student Instructional Support							
21210 Guidance Services; Service Area Direction	\$73,916	\$102,494	\$92,665	\$94,899	28%	-7%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Northern Wells Com Schools (8435)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21220 Guidance Services; Counseling Services	\$280,860	\$495,287	\$363,961	\$398,979	42%	-19%	10%
21230 Guidance Services; Appraisal Services	\$2,736	\$920	\$0	\$322	-88%	-65%	N/A
21240 Guidance Services; Information Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
21290 Guidance Services; Other Guidance Services	\$0	\$0	\$45	\$45	N/A	N/A	0%
21340 Health Services; Nurse Services	\$92,310	\$137,070	\$132,750	\$132,935	44%	-3%	0%
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$375	\$0	N/A	N/A	-100%
24100 Office of The Principal	\$591,893	\$866,694	\$696,668	\$782,837	32%	-10%	12%
24900 Other Support Services, School Administration	\$186,712	\$251,239	\$241,165	\$282,052	51%	12%	17%
Student Instructional Support Total	\$1,228,426	\$1,853,704	\$1,527,628	\$1,692,070	38%	-9%	11%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$16,120	\$28,712	\$14,613	\$20,643	28%	-28%	41%
23120 Board of Education; Service Area Assistants	\$179,436	\$146,878	\$43,097	\$34,436	-81%	-77%	-20%
23150 Board of Education; Legal Services	\$2,727	\$8,862	\$3,392	\$4,496	65%	-49%	33%
23160 Board of Education; Promotion Expenses	\$2,975	\$2,609	\$3,148	\$4,959	67%	90%	58%
23190 Board of Education; Other Governing Body Services	\$17,141	\$59,359	\$51,018	\$44,753	161%	-25%	-12%
23210 Executive Administration; Office of The Superintendent	\$113,909	\$284,620	\$172,938	\$165,627	45%	-42%	-4%
23220 Executive Administration; Community Relations	\$63,788	\$80,439	\$21,337	\$18,303	-71%	-77%	-14%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$3,704	\$0	N/A	N/A	-100%
23290 Executive Administration; Other Executive Administration Services	\$1,000	\$1,177	\$28,574	\$19,556	> 500%	> 500%	-32%
25120 Fiscal Services; Service Area Direction	\$0	\$0	\$1,421	\$1,385	N/A	N/A	-3%
25130 Fiscal Services; Budgeting	\$0	\$0	\$54,844	\$65,237	N/A	N/A	19%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$42,530	\$42,600	N/A	N/A	0%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$46,372	\$52,078	N/A	N/A	12%
25170 Fiscal Services; Internal Auditing	\$0	\$0	\$9,875	\$480	N/A	N/A	-95%
25191 Other Fiscal Services; Refund of Revenue	\$3,120	\$15	\$1,836	\$3,078	-1%	> 500%	68%
25192 Other Fiscal Services; Petty Cash	\$603	\$0	\$748	\$904	50%	N/A	21%
25195 Other Fiscal Services; Bank Account Service Charge	\$673	\$1,493	\$658	\$746	11%	-50%	14%
25400 Planning, Research, Development and Evaluation	\$14,196	\$0	\$0	\$0	-100%	N/A	N/A
25740 Personnel Services; Noninstructional Personnel Training	\$210	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$5,069	\$4,048	\$1,435	\$8,839	74%	118%	> 500%
25790 Personnel Services; Other Professional Services	\$0	\$243,414	\$213,133	\$205,037	N/A	-16%	-4%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$0	\$127,284	\$129,646	N/A	N/A	2%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$627,212	\$931,659	N/A	N/A	49%
25870 Administrative Technology Services; Professional Development Costs For Administrative Techr	\$0	\$0	\$2,174	\$1,446	N/A	N/A	-33%
25890 Other Technology Services	\$0	\$0	\$0	\$7,125	N/A	N/A	N/A
25920 Ditch Assessments	\$1,082	\$422	\$2,726	\$2,716	151%	> 500%	0%
25940 Settlements	\$0	\$0	\$0	\$2,500	N/A	N/A	N/A
25990 Other Support Services, Central	\$0	\$0	\$0	\$0	N/A	N/A	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$66,773	\$99,152	\$52,081	\$0	-100%	-100%	-100%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,518,523	\$1,835,981	\$1,579,160	\$1,802,176	19%	-2%	14%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,105	\$16,285	\$113	\$7,192	> 500%	-56%	> 500%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$146,438	\$145,612	\$362,325	\$191,519	31%	32%	-47%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$400	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$58,056	\$23,920	\$69,462	\$24,070	-59%	1%	-65%
26700 Operation and Maintenance of Plant Services; Insurance	\$179,857	\$171,455	\$209,612	\$201,332	12%	17%	-4%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$7,464	\$45,296	\$10,140	\$10,630	42%	-77%	5%
27010 Student Transportation; Service Area Direction	\$53,351	\$63,867	\$70,318	\$71,349	34%	12%	1%
27100 Student Transportation; Vehicle Operation	\$501,134	\$724,330	\$703,792	\$653,166	30%	-10%	-7%
27200 Student Transportation; Monitoring Services	\$10,937	\$31,519	\$39,709	\$49,985	357%	59%	26%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$378,344	\$437,546	\$510,149	\$446,322	18%	2%	-13%

School Corporation Expenditures by Expenditure Type
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Northern Wells Com Schools (8435)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
27400 Student Transportation; Purchase of School Buses	\$190,081	\$0	\$364,840	\$0	-100%	N/A	-100%
27500 Student Transportation; Insurance on Buses	\$50,919	\$40,888	\$40,217	\$32,863	-35%	-20%	-18%
27900 Student Transportation; Other Student Transportation Services	\$9,796	\$17,695	\$29,527	\$18,815	92%	6%	-36%
27910 Student Transportation; Bus Driver Training	\$0	\$138	\$0	\$506	N/A	267%	N/A
31100 Food Services Operations; Service Area Direction	\$53,123	\$31,075	\$75,591	\$81,479	53%	162%	8%
31200 Food Services Operations; Food Preparation and Dispensing	\$355,800	\$196,646	\$484,108	\$460,898	30%	134%	-5%
31300 Food Services Operations; Food Delivery	\$11,055	\$2,295	\$11,626	\$10,614	-4%	362%	-9%
31400 Food Services Operations; Food Purchases	\$340,094	\$168,219	\$341,550	\$334,598	-2%	99%	-2%
31900 Other Food Services	\$30,969	\$7,224	\$42,093	\$30,659	-1%	324%	-27%
Overhead and Operational Total	\$4,386,267	\$4,921,192	\$6,470,482	\$6,196,422	41%	26%	-4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$12,003	\$547,517	\$5,079	\$3,453	-71%	-99%	-32%
33200 Community Recreation	\$0	\$38,822	\$55,741	\$86,488	N/A	123%	55%
33400 Athletic Coaches	\$213,363	\$256,181	\$240,217	\$238,365	12%	-7%	-1%
33500 Welfare Activities Services	\$0	\$3,231	\$0	\$0	N/A	-100%	N/A
33910 High School Band Uniforms	\$0	\$0	\$0	\$17,000	N/A	N/A	N/A
33930 Latch Key Kid Program	\$43,223	\$106,172	\$62,807	\$65,901	52%	-38%	5%
33940 Child Care Services	\$47,579	\$30	\$0	\$0	-100%	-100%	N/A
33990 Other Community Services; Other	\$0	\$0	\$940	\$89	N/A	N/A	-90%
43000 Facilities Acquisition and Construction; Professional Services	\$2,550	\$22,879	\$917,127	\$201,494	> 500%	> 500%	-78%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$252,479	\$511,175	\$1,747,831	\$2,981,875	> 500%	483%	71%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	-\$15,269	\$0	\$0	N/A	N/A	N/A
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$152,119	\$20,972	\$5,939	N/A	-96%	-72%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$21,681	\$83,621	\$93,128	\$132,556	> 500%	59%	42%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$0	\$0	\$471,988	N/A	N/A	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$90,923	\$29,443	\$64,618	\$21,600	-76%	-27%	-67%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$308,351	\$128,680	\$37,367	\$46,825	-85%	-64%	25%
51100 Debt Services; Principal on Debt; Bonds	\$200,000	\$220,000	\$265,000	\$280,000	40%	27%	6%
52100 Debt Services; Interest on Debt; Bonds	\$188,723	\$166,413	\$109,901	\$83,387	-56%	-50%	-24%
52200 Debt Services; Interest on Debt; Temporary Loans	\$131,730	\$102,024	\$0	\$0	-100%	-100%	N/A
52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Approved Debt	\$0	\$17,081	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,860,340	\$1,718,000	\$1,539,530	\$1,844,288	-1%	7%	20%
53150 Debt Services; Lease Rental; Buildings ; Interest	\$0	\$0	\$997,720	\$1,197,458	N/A	N/A	20%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$3,488	\$0	\$0	N/A	-100%	N/A
54200 Common School Fund; Principal	\$84,375	\$37,500	\$0	\$0	-100%	-100%	N/A
54250 Common School Fund; Interest	\$0	\$2,813	\$0	\$0	N/A	-100%	N/A
59100 Other Debt Services Obligations; Registrars Fee	\$0	\$0	\$26	\$0	N/A	N/A	-100%
Nonoperational Total	\$3,457,320	\$4,131,918	\$6,158,002	\$7,678,705	122%	86%	25%
Prorated By Fund							
26491 2007 Account Code - PERF	\$225,333	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$797,911	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$59,789	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,248,810	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$17	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$256,801	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$2,588,662	\$0	\$0	\$0	N/A	N/A	N/A